

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A sound-absorbing structure, comprising:

a substantially flat support base;

a substantially flat sound-absorbing material arranged substantially parallel to the support base; and

a corrugated partition plate interposed between the support base and the sound-absorbing material, the corrugated partition plate having upper antinode portions opposed to the sound-absorbing material and lower antinode portions opposed to the support base;

wherein at least one and less than all of the lower antinode portions is supported by and in contact with an elastic element by low-vibration portions of the support base, and the remaining lower antinode portions of the corrugated partition plate are at least partially separated from the support base by an air gap (Δ).

2. (Canceled)

3. (Previously Presented) The sound-absorbing structure as claimed in claim 1,

wherein the corrugated partition plate has a first side and a second side opposite to the first side; and

wherein the substantially flat sound-absorbing material is provided on the first side of the corrugated partition plate.

4. (Previously Presented) The sound-absorbing structure as claimed in claim 16, wherein the second partition plate extends in a direction substantially perpendicular to a direction in which antinode portions of the corrugated partition plate extend.

5. (Canceled)

6. (Previously Presented) The sound-absorbing structure as claimed in claim 16, wherein the second partition plate is provided only on the first side of the corrugated partition plate.

7. (Previously Presented) The sound-absorbing structure as claimed in claim 16, wherein the corrugated partition plate includes a wave pattern whose phase is shifted at an intersection of the corrugated partition plate and the second partition plate.

8. (Previously Presented) The sound-absorbing structure as claimed in claim 16, wherein the corrugated partition plate includes a wave pattern whose amplitude is varied at an intersection of the corrugated partition plate and the second partition plate.

9. (Previously Presented) The sound-absorbing structure as claimed in claim 3, wherein the corrugated partition plate includes a sine wave pattern.

10. (Previously Presented) The sound-absorbing structure as claimed in claim 3, wherein the corrugated partition plate includes a rectangular wave pattern.

11. (Previously Presented) The sound-absorbing structure as claimed in claim 3, wherein the corrugated partition plate includes wave patterns with different frequencies.

12. (Previously Presented) The sound-absorbing structure as claimed in claim 3, wherein the corrugated partition plate includes wave patterns with different amplitudes.

13. (Currently Amended) A sound-absorbing unit comprising:
a substantially flat support base;
a partition plate having a plurality of recesses formed in a first side thereof, each of said recesses having an opening with a predetermined shape on the first side; and
a substantially flat sound-absorbing material arranged substantially parallel to the support base and provided on the first side of the partition plate to cover the openings of the recesses;

wherein the recesses have upper portions opposed to the sound-absorbing material and lower portions opposed to the support base;

wherein each of the recesses has a cross-sectional area that gradually varies with a depth of the recess;

wherein at least one and less than all of the lower portions of the recesses are supported by and in contact with an elastic element by low-vibration portions of the support base, and the remaining lower portions are at least partially separated from the support base by an air gap (Δ).

14. (Canceled)

15. (Currently Amended) The sound-absorbing structure ~~unit~~ as claimed in claim 3, wherein the thickness of air spaces behind the sound-absorbing material is set to odd multiples of one-fourth of the wavelength of sound waves of target frequencies.

16. (Currently Amended) The sound-absorbing structure ~~unit~~ as claimed in claim 3, further comprising:

at least one second partition plate configured to partition air spaces defined between the sound-absorbing material and the corrugated partition plate.

17. (New) The sound-absorbing structure as claimed in claim 1, wherein neighboring upper antinode portions of the corrugated partition plate are in contact with the sound-absorbing material.